

## A BILL

FOR AN ACT TO PROVIDE FOR THE PAYMENT OF THE COST OF THE IMPROVEMENT AND REPAIR OF STREETS IN CITIES AND TOWNS.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That the cost of the improvement or repair of all streets in cities and incorporated towns, including those incorporated by special charter, shall be raised and paid by general taxation within the city or towns in which such improvement or repair is made ; and no special assessment upon abutting property shall hereafter be made, levied or collected for the purpose of paying for such improvement or repair ; *provided*, that this act shall not be construed to apply to the construction, improvement or repair of sidewalks or alleys.

SEC. 2. In addition to the taxes now authorized by law, such cities and towns shall have power to assess, levy and collect a general tax not exceeding five mills on the dollar on the assessed valuation of property within the same for the purpose of paying the cost of such improvement and repair ; and such assessment levy and collection may be made in advance of any such improvement or repair, or after the same is completed. But the fund so raised shall not be used for any other purpose than the one herein specified.

SEC. 3. All laws authorizing the assessment, levy or collection of a special tax or assessment upon abutting property for the purpose named in section one hereof are hereby repealed.

SEC. 4. This act being deemed of immediate importance shall take effect from and after its publication in the Daily Iowa State Leader and the Daily Iowa State Register, newspapers published in Des Moines, Iowa.